

TN ALL Corps

Recommended Account Numbers and Line Items

Account Number	Common Expenses Type and Line Items*
Regular Instructional Program (71100) The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to prepare them to become productive citizens, family members, and members of the work force. <i>Expenditures for instructing students should be recorded in this program.</i>	71100-116 Teachers* (e.g.-interventionists, CSR teachers, etc.) 71100-163 Educational Assistants* 71100-189 Other Salaries & Wages (e.g.-stipends, interventionists, instructional facilitators, instructional coaches, etc.) 71100-201 Social Security 71100-204 State Retirement 71100-206 Life Insurance 71100-208 Dental Insurance 71100-210 Unemployment Compensation 71100-211 Local Retirement 71100-212 Employer Medicare 71100-217 Retirement Hybrid 71100-399 Other Contracted Services 71100-429 Instructional Supplies & Materials (e.g.-math manipulatives, HQIM components, Zearn workbooks, etc.) 71100-430 Textbooks - Electronic 71100-449 Textbooks - Bound 71100-471 Instructional Software 71100-499 Other Supplies & Materials: (e.g.-staplers, markers, pencils, etc.) 71100-722 Regular Instruction Equipment (e.g.-tables, chairs, computers, iPads, printers, etc.)
Special Education Program (71200) The Special Education Program includes activities that provide learning experiences for students having special needs. Services include activities for varying needs, including educating the gifted and those with learning, emotional and physical disabilities.	71200-116 Certified Teachers 71200-189 Other Salaries & Wages 71200-308 Consultants 71200-399 Other Contracted Services (e.g.-services the LEA may not be able to perform as part of being required by the student IEP) 71200-429 Instructional Supplies and Materials 71200-471 Software 71200-499 Other Supplies and Materials (e.g.-may include consumables, replacement of worn-out or deteriorated items that address the unique needs of students to meet IEP requirements, etc.)

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Health Services (72120) Health Support Services are activities that provide health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials, and equipment.	72120-131 Medical Personnel* (e.g.-nurses, nurse consultants, etc.) 72120-189 Other Salaries & Wages* 72120-399 Other Contracted Services 72100-201 Social Security 72100-204 State Retirement 72100-210 Unemployment Compensation 72100-212 Employer Medicare 72100-217 Retirement Hybrid 72120-499 Other Supplies & Materials (e.g.-first aid kits, band-aids, creams, ice packs, gloves, hand sanitizer, disinfecting wipes, other personal protective equipment [PPE] . etc.)
Support Services/Regular Instruction Program (72210) Regular Education Program includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.	72210-105 Supervisor/Director* 72210-189 Other Salaries & Wages* 72210-308 Consultants 72210-399 Other Contracted Services 72210-524 In-Service (e.g.-professional development)
Support Services/Special Education Program (72220) Special Education Instruction Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.	72220-196 In-Service Training (intended to pay employees for providing professional development for others) 72250-524 In-Service/ Staff Development (e.g.-all costs related to staff development or training for the support of the special education instructional program)

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Education Technology (72250) Technology services are designed to provide internet and other technical services to support instruction, administration, testing, and other areas as needed. Major categories include personnel, benefits, materials, and other expenses such as internet connectivity. <i>72250 should only be used for LEA connectivity/technology infrastructure.</i>	72250-138 Instructional Computer Personnel 72250-399 Other Contracted Services 72250-524 In-Service Staff Development 72250-790 Other Equipment (e.g.- LEA infrastructure for connectivity/technology)
Board of Education (72310) Expenditures include includes activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.	72310-533 Criminal Investigation of Applicants
Office of the Principal (72410) Office of the Principal includes duties concerned with directing and managing the activities of a particular school. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.	72410-189: Other Salaries and Wages (e.g.-stipends for additional duties/responsibilities) 72410-162 Clerical Personnel 72410-201 Social Security 72410-204 State Retirement 72410-210 Unemployment Compensation 72410-212 Employer Medicare 72410-217 Retirement- Hybrid 72410-599 Other Charges

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Operation of Plant (72610) Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use.	72610-166 Custodial Personnel 72610-410 Custodial Supplies (e.g.- regular cleaning supplies, hand soap, paper towels, etc.) 72610-499 Other Supplies and Materials (e.g.- supplies and materials services purchased to keep the physical plant open and safe for use) 72610-399 Other Contracted Services <ul style="list-style-type: none"> Janitorial services
Transportation (72710) Transportation includes activities concerned with conveying students for instruction. This includes trips between home and school. Transportation includes operation expenses for system-owned vehicles involved in the transportation function. Vehicle contracts for transporting services should also be recorded in this category.	72710-146 Bus Drivers* 72710-189 Other Salaries & Wages* 72710-201 Social Security 72710-204 State Retirement 72710-210 Unemployment Compensation 72710-212 Employer Medicare 72710-217 Retirement- Hybrid 72710-399 Other Contracted Services 72710-412 Diesel Fuel 72710-425 Gasoline
Food Service (73100) School Nutrition includes activities concerned with providing snacks to students in a school or school system. This service area includes the staff whose responsibility is to prepare and serve snacks in connection with school activities and food delivery.	73100-165 Cafeteria Personnel* 73100-189 Other Salaries & Wages 73100-201 Social Security 73100-204 State Retirement 73100-210 Unemployment Compensation 73100-212 Employer Medicare 73100-217 Retirement- Hybrid 73100-422 Food Cost 73100-499 Other Supplies and Materials (e.g.- silverware packs, disposal containers, etc.)

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Community Services (73300) Community Services includes activities concerned with providing community services to students. This includes expenditures for community organizations providing or supporting tutoring such as contracted tutoring services, salaries and/or benefits for community partner staff, and contracted family engagement.	73300-189 Other Salaries & Wages (e.g.-supervisor/director, other contracted services) 73300-201 Social Security 73300-204 State Retirement 73300-207 Medical Insurance 73300-212 Employee Medicare 73300-399 Other Contracted Services 73300-499 Other Supplies & Materials (e.g.-supplies and materials for the community services program)